

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 19-cv-1117
)	
v.)	
)	
GREGORY A. ROUX,)	
)	
Defendant.)	
_____)	

COMPLAINT

Plaintiff, the United States of America, by and through undersigned counsel,
complains and alleges as follows:

1. The United States brings this civil action to obtain a judgment against Gregory A. Roux for unpaid federal income tax liabilities for the tax years 2002 through 2011.

AUTHORIZATION

2. This action has been authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States in accordance with 26 U.S.C. § 7401.

JURISDICTION AND VENUE

3. The Court has original jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a).

4. Under 28 U.S.C. §§ 1391(b) and 1396, venue is proper in this Court because the defendant is a resident of this district.

PARTIES

5. Defendant Gregory A. Roux resides in Orange County, Florida, within the jurisdiction of this Court, and is named as a party to this action because his unpaid federal tax liabilities are the subject of this action.

COUNT I – FOR FEDERAL INCOME TAX LIABILITIES JUDGMENT

2002, 2003, 2004, 2005, 2006, and 2007 Tax Years

6. Roux failed to timely file federal income tax returns for the 2002 through 2007 tax years. Consequently, the IRS calculated Roux's tax liabilities and, in accordance with its notice of deficiency procedures, assessed against Roux federal income tax, interest, and penalties for the 2002 through 2007 tax years on the dates and in the amounts indicated in the table below. The far right column shows the balance due as of May 24, 2019, including payments, abatelements, and interest.

Tax Year	Date of Assessment	Tax	Interest	Penalties	Balance Due
2002	4/14/2008	\$28,569.00	\$12,855.61	\$370.00 (failure to pay) \$6,428.02 (failure to file) \$7,142.25 (late payment)	\$51,220.22
2003	4/14/2008	\$28,788.00	\$10,828.34	\$706.00 (failure to pre-pay) \$6,477.30 (failure to file) \$6,909.12 (late payment)	\$78,611.28

Tax Year	Date of Assessment	Tax	Interest	Penalties	Balance Due
	10/26/2009			\$287.88 (late payment)	
2004	4/14/2008	\$25,386.00	\$7,651.62	\$311.00 (failure to pre-pay) \$5,711.85 (failure to file) \$4,569.48 (late payment)	\$56,715.58
	10/26/2009			\$1,777.02 (late payment)	
	1/13/2014	\$8,924.00		\$2,231.00 (failure to file) \$1,784.40 (accuracy-related penalty)	
2005	4/27/2009	\$23,914.00	\$6,850.70	\$349.00 (failure to pre-pay) \$5,380.65 (failure to file) \$4,424.09 (late payment)	\$49,290.09
	6/21/2010			\$1,554.41 (late payment)	
	1/13/2014	\$9,371.00		\$2,342.75 (failure to file) \$1,874.20 (accuracy-related penalty)	
2006	4/27/2009	\$31,021.00	\$5,372.39	\$458.00 (failure to pre-pay) \$6,979.72 (failure to file) \$3,877.63 (late payment)	\$51,522.81
	6/21/2010			\$3,877.62 (late payment)	

Tax Year	Date of Assessment	Tax	Interest	Penalties	Balance Due
	1/13/2014	\$9,454.00		\$2,332.00 (failure to file) \$1,890.80 (accuracy-related penalty)	
2007	5/17/2010	\$28,015.00	\$821.47	\$262.62 (failure to pre-pay) \$1,803.37 (failure to file) \$921.72 (late payment)	\$29,511.75
	1/13/2014	\$10,440.00	\$3,907.18	\$5,422.50 (failure to file) \$2,088.00 (accuracy-related penalty)	

2008, 2009, 2010, and 2011 Tax Years

7. Although Roux filed federal income tax returns for the 2008 through 2011 tax years, he failed to pay his reported liabilities in full. The IRS assessed against Roux the income tax reported on his returns, plus applicable penalties and interest, on the dates and in the amounts indicated in the table below. The far right column shows the balance due as of May 24, 2019, including payments, abatements, and interest.

Tax Year	Date of Assessment	Tax	Interest	Penalties	Balance Due
2008	11/21/2011	\$9,447.00	\$1,098.65	\$304.00 (failure to pre-pay) \$1,990.57 (filing after due date) \$1,415.52 (late payment)	\$18,729.43

Tax Year	Date of Assessment	Tax	Interest	Penalties	Balance Due
2009	11/21/2011	\$7,154.00	\$509.98	\$171.00 (failure to pre-pay) \$1,609.65 (filing after due date) \$715.40 (late payment)	\$14,408.93
2010	11/14/2011	\$15,738.00	\$349.38	\$547.01 (late payment)	\$25,089.38
	6/18/2012			\$20.00 (fees and other expenses for collection)	
2011	8/14/2012	\$20,345.00	\$210.37	\$398.00 (failure to pay) \$502.62 (late payment)	\$31,780.35
	10/15/2012			\$20.00 (fees and other expenses for collection)	

8. A delegate of the Secretary of Treasury issued Roux notices and demands for payment of the unpaid tax liabilities described in paragraphs 6–7, above. Despite notice and demand for payment, Roux has failed to pay his federal income tax liabilities in full.

9. The IRS received a request for a collection due process hearing from Gregory Roux on March 11, 2011.

10. The collection due process hearing was resolved on March 10, 2012.

11. An installment agreement was pending from April 1, 2014 to August 18, 2014.

12. The IRS terminated the installment agreement on September 9, 2016.

13. As of May 24, 2019, Roux owes the United States \$406,870.82 for his unpaid federal income tax liabilities for tax years 2002 through 2011. Interest, penalties, and statutory additions continue to accrue until the liabilities are paid in full.

RELIEF REQUESTED

Plaintiff, the United States of America, respectfully prays for the following:

A. Entry of judgment in favor of the United States and against Roux for his unpaid federal income tax liabilities for tax years 2002 through 2011 in the amount of \$406,870.82, as of May 24, 2019, plus statutory additions and interest as allowed by law; and

B. Award the United States its costs incurred in connection with this action, along with such other relief as justice requires.

Dated: June 17, 2109

By: RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ John P. Nasta, Jr.
JOHN P. NASTA, JR.
Florida Bar #1004432
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 14198
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6560
Facsimile: (202) 514-9868
john.nasta@usdoj.gov

Of Counsel

MARIA CHAPA LOPEZ
UNITED STATES ATTORNEY

JS 44 (Rev. 02/19)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address and Telephone Number)

John P. Nasta, Jr. US DOJ-Tax Division
PO Box 14198, Washington, DC 20044
202-307-6560

DEFENDANTS

Gregory Roux

County of Residence of First Listed Defendant Orange

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent + Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395M) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTIONCite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 USC 7402Brief description of cause:
Reduce federal income taxes to judgment**VII. REQUESTED IN COMPLAINT:**☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.DEMAND \$
406,870.00CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions)

JUDGE

DOCKET NUMBER

DATE

06.17.2019

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

Middle District of Florida

Defendant(s)

Civil Action No. 19-cv-1117

Signature of Clerk or Deputy Clerk

Civil Action No. 19-cv-1117

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: